

SARDAR PATEL UNIVERSITY
B.COM. Semester: VI
(Under Choice Based Credit System)
Structure with effect from: June – 2020-21

Course Type	Course Code	Name of Course	T/P	Credit	Exam Duration in Hours	Components of Marks		
						Internal	External	Total
Ability-Enhancement Compulsory Course	UB06CCOM21	English & Business Communication –VI	T	3	2	40	60	100
Core Course (A) Core Compulsory	UB06CCOM21	Business Taxation – II	T	3	2	40	60	100
	UB06CCOM22	Financial Management – II	T	3	2	40	60	100
(B) Core Allied (Any One)	UB06CCOM23	Business Mathematics & Statistics -VI	T	3	2	40	60	100
	UB06CCOM24	Business Law –II	T	3	2	40	60	100
	UB06CCOM25	E- Commerce – II	T+P	3	2	40 (20T +20P)	60 (30T+30P)	100
	UB06CCOM26	Entrepreneurship - II	T	3	2	40	60	100
	UB06CCOM27	Tax Procedure and Practice –VI	T	3	2	40	60	100
	UB06CCOM28	Advertising, Sales Promotion and Sales Management – VI	T	3	2	40	60	100
	UB06CCOM29	Copy Rights	T	3	2	40	60	100
Discipline Specific Elective (Any One Group)								
Accounting & Auditing	UB06DCOM21	Advanced Accounting –XI	T	3	2	40	60	100
	UB06DCOM22	Advanced Accounting – XII	T	3	2	40	60	100
Financial Management	UB06DCOM23	Computer Application in Finance	T	3	2	40	60	100
	UB06DCOM24	Current Trends in Finance	T	3	2	40	60	100
Marketing Management	UB06DCOM25	Computer Application in Marketing	T	3	2	40	60	100
	UB06DCOM26	Current Trends in Marketing	T	3	2	40	60	100
Human Resources Management	UB06DCOM27	Computer Applications in HRM	T	3	2	40	60	100
	UB06DCOM28	Current Trends in HRM	T	3	2	40	60	100

Course Type	Course Code	Name of Course	T/P	Credit	Exam Duration in Hours	Components of Marks		
						Internal	External	Total
Banking	UB06DCOM29	Advanced Banking – XI	T	3	2	40	60	100
	UB06DCOM30	Advanced Banking – XII	T	3	2	40	60	100
Business Management	UB06DCOM31	Business Management –XI (Retail Marketing - I)	T	3	2	40	60	100
	UB06DCOM32	Business Management – XII (Retail Marketing – II)	T	3	2	40	60	100
Computer Applications	UB06DCOM33	Computer Applications – XI	T+P	3	2	40 (20T +20P)	60 (30T+30P)	100
	UB06DCOM34	Computer Applications – XII	T+P	3	2	40 (20T +20P)	60 (30T+30P)	100
Statistics	UB06DCOM35	Advanced Statistics – XI	T	3	2	40	60	100
	UB06DCOM36	Advanced Statistics – XII	T	3	2	40	60	100
Generic Elective	UB06GCOM21	Economics –VI (Business Economics-II)	T	3	2	40	60	100
Skill - Enhancement Elective Course (Any One)	UB06SCOM21	Social Entrepreneurship	T	3	2	40	60	100
	UB06SCOM22	Consumer Protection	T	3	2	40	60	100
	UB06SCOM23	Soft Skills-II	T	3	2	40	60	100
	UB06SCOM24	NCC-V	T	3	2	40	60	100
	UB06SCOM25	NSS-V	T	3	2	40	60	100
	UB06SCOM26	Indian Society and Economy –II	T	3	2	40	60	100
	UB06SCOM27	Personality Development	T	3	2	40	60	100
	UB06SCOM28	Right To Information Act - II	T	3	2	40	60	100

SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: VI
Syllabus with effect from: Nov./Dec.- 2020

Objectives: make students to understand some basic economic concepts and developing economic reasoning which the learners can apply in their day-to-day life as citizens, workers and consumers

Course Code: UB06SCOM26	Total Credits: 3
Course Title: Indian Society and Economy – II	

Unit	Description in detail	Weightage (%)
1	Agriculture: Nature and Importance; trends in agricultural production and productivity, Factors determining productivity, Land reforms, Green Revolution, Rural credit, agricultural marketing.	25%
2	Industry: Industrial development during the planning period, Industrial Policies, Industrial licensing policies – MRTP Act, FERA and FEMA. Growth Performance and problems of MSMEs, Role of public sector enterprises.	25%
3	Service Sector: Growth trends of Service Sector in India, Factor Underlying the Services Growth, World Trade in Service Sector, Recent Investments and development concept of Knowledge Economy	25%
4	External Sector: Role of foreign trade, trends in exports and imports, composition and direction of India's foreign trade, BOP crisis and the new economic reforms – export promotion measures and the new trade policies. Foreign capital – FDI and MNCs	25%

Basic Text & Reference Books:

- Agarwal, A.N, Indian Economy, Vikas Publishers, New Delhi.
- Datt, R. and K.P.M.Sundaram, Indian Economy, S.Chand and company Ltd, New Delhi
- Misra, S.K and V.K Puri, Indian Economy – It's Development and Experience, Himalaya Publishing House, Mumbai.
- Gupta, S.B (1983), Monetary Economics, S Chand & Co, New Delhi.
- Dhingra, I.C(2001). Indian Economy: Environment and Policy, Sultan Chand & Sons, New Delhi.
- Economic Surveys (Various Issues), Government of India.

Sardar Patel University

Programme: BCOM

Semester: VI

Syllabus effective from : June 2020

Objectives: To acquaint candidates with tools of Managerial Economics;

Paper Code: UB06GCOM21		Total Credit: 3
Title of Paper: Managerial Economics		Weighting
Unit	Description in detail	
1	Nature and Scope of Managerial Economics Meaning and objectives of Managerial Economics.- Nature and scope of managerial economics.- Theory of decision making and business decision.	25%
2	Elasticity of Demand Price elasticity – Methods, types and Uses–Income elasticity – concept and uses- Cross elasticity –Concept, Types and Uses, Promotional Elasticity and its Uses.	25%
3	Demand Forecasting Demand Forecasting -Meaning, categories, purpose of forecasting. Steps involved in demand forecasting, determining scope of a forecasting exercise, determinants of demand forecasting, methods of demand forecasting	25%
4	Market Structure and Revenue Relationship Concepts and determinants – plant and firm- industry and firm- Revenue relationship. Breakeven point: Assumptions- arithmetic of breakeven analysis- evaluation.	25%

Reference Books:

- Economic theory and operation analysis- S.J. Baumol
- Managerial economics- Samuel Paul
- Introduction to ME- Savage and Small
- Managerial economics- D.C. Haque
- Economic Theory – Stonier Haque
- Advance Economic theory- H.L.Ahuja
- Managerial economics- P.L.Mehta
- Managerial Economics- Gopal Krishna
- Managerial Economics- G.S. Gupta
- Principles of Management- I.M.Pandey
- Managerial Economics-Thomas Maurice

**SARDAR PATEL UNIVERSITY
VALLABH VIDHYANAGAR
B.COM PROGRAMME
SEMESTER-6
BUSINESS LAW-II
CODE-UB06CCOM24**

Total credit:- 3

UNIT	CONTENT	WEIGHTAGE
1	Sale Of Goods Act-1930 Difference of sale and agreement of sale Condition and warranty- implied conditions and warranties Rules regarding delivery of goods F.O.B. Contract and C.I.F. Contract Rights and duties of buyer Sale by non owner Rights of unpaid seller	25%
2	Negotiable Instrument Act-1881 Definition and Elements of Negotiable Instrument Presumptions of Negotiable Instrument Promissory note Bill of exchange Cheque Difference of Promissory note, Bill of exchange, Cheque	25%
3	Holder Holder in due course Privileges holder in due course Negotiation Presentment of instrument Crossing and types of crossing of cheque	25%
4	Consumer Protection Act-1986 Object of the act Rights of consumer Definition and concept of consumer, complaint, complainant, restrictive trade practice, unfair trade practice National and state council Grievance Redressal agencies (District Forum, State Commission, National Commission)	25%

Reference books:-

- 1- The Indian Contract Act-1872- S.N.Maheswari –Himalaya Publishing House**
- 2- Mercantial law- N.D.Kapoor- Sultan Chand & Sons**
- 3- The Indian Contract Act-1872-Dr,R.K.Chopra**
- 4- Contract-Avtar Singh –Eastern Book Company**
- 5- Business law- N.D.Kapoor- Sultan Chand & Sons**

SARDARPATEL UNIVERSITY

Programme: B.Com. Semester: VI

Syllabus with effect from: December-2020

Computer Application- XI, Paper Code: UB06DCOM33

**Title of Paper: Introduction to M-Commerce, Cyber Crimes&IT Act 2000,
E-Marketing,E-governance**

Weightage of Marks: Theory (50%) + Practical (50%)

Total Credit: 3

Objectives:

- i. To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.**
- ii. To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.**
- iii. Understanding of basic business management concepts as well as basic technical concepts relating to E-Commerce, M-commerce, cybercrime, IT Act, E-Marketing, E-Governance.**

Unit	Description in Detail	Weightage (%)
I	M-Commerce: Introduction of WAP ,What is M-commerce, Characteristics of M-commerce, Features of M-commerce, Different Between E-Commerce and M-commerce, Advantages of M-Commerce, Limitation(Disadvantages) of M-Commerce ,Uses Of M-Commerce, study of Different Mobile APP, Use of Mobile APP like Paytm, AmajonPay,Airtal-Pay,sbi-buddy,Jio-Money, SBI - Yono..etc	25%
II	Cyber Crimes and IT Act 2000 Introduction, Cyber Crime: Meaning and Definition, Meaning of Crime, Meaning of Cyber Crime,Types of Cyber crime Classifications of Cyber Crimes 1. Cyber Crime Against Person; 2. Cyber Crime Against Property; 3. Cyber Crime Against Government ; 4. Cyber Crime Against Society. Causes of Cyber Crime , Impact and Effects of Cyber Crimes Hacking: Introduction, History of Hacking, What is Hacker?, Types of Hacker(White Hat, Black Hat, Gray Hat), Ethical Hacking. Information Technology Act , 2000 Introduction , Objectives of Information Technology Act , 2000, Applicability of Information Technology Act - 2000, Information Technology (Amendment) Act , 2008, Limitation of Information Technology Law	25%



III	E-Marketing: Meaning, Traditional Marketing, Different between E-Marketing and Traditional Marketing, Uses of Marketing, Advantages of E-Marketing	25%
IV	Introduction to E-governance Study and use of Different E-governance services on Digital Gujarat / Digital India like Citizen Services, PAN Card, Digital Locker, Election ID, Vehicle Registration Details, Aadhar Card, Property Card, study of APP like UMANG	25%

Practical's: Practical's are based on above Units. (Weightage 50%) – Two Practical periods per week per batch

Reference Books/Suggested Readings:

- E-COMMERCE: A Managerial Perspective, P.T. Joseph, PHI, fifth printing
- E-Commerce Concept Model And Strategy, C.S.V. Murthy, Himaliya Publishing
- E-Commerce, Jibitesh Mishra, Macmillan Publishers India
- E-Commerce - An Indian perspective 3/e, P. T. Joseph, PHI Publication
- Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
- TN Chhabra, E-Commerce, Dhanpat Rai & Co.
- Sushila Madan, E-Commerce, Taxmann
- E-Commerce Bussiness technology society-kenneth c. Laudon.carol guercio Traver-Pearson
- Cybercrime- Vishwakarma Publication-Dr. Deepak Shikarpur..
- M-Commerce-Fundamental of Mobile Commerce System- Colin Combe
- E-Commerce Bussiness technology society-kenneth c. Laudon.carol guercio Traver-Pearson
- Hacker eye, By- Ashikali.M.Hasan- Computer World Publication.
- PDF-Cyber_Crime_Law_and_Practice
- PPT-Information-Technology-Act 2000- An overview-sethassociatesppt
- Digitalindia.gov.in.



SARDARPATEL UNIVERSITY
Programme: B.Com. Semester: VI
Syllabus with effect from: December-2020

Computer Application- XII

Title of Paper: Introduction to E-Business & Website Designing.

Paper Code: UB06DCOM34

Weightage of Marks: Theory (50%) + Practical (50%)

Total Credit: 3

Objectives:

- i. To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.
- ii. To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.
- iii. Understanding of basic business management concepts as well as basic technical concepts relating to E-Commerce
- iv. Create Web Pages using Predesigned Layouts or by creating your own.
- v. Creating Web Pages and Managing your web site with Dreamweaver.
- vi. Have Hands –on knowledge in developing simple and Comprehensive Internet Web sites.
- vii. Be able to plan, Design and develop web sites.
- viii. Acquire creative skill in Deign, Layout and interactivity of Web Pages.
- ix. Understand Fundamental trends of Technological Evolution of Web Pages.

Unit	Description in Detail	Weightage (%)
I	E-Business : Introduction, What is E-Business, Characteristics of E-Business, Benefits and Limitations of E-Business , E-Business v/s E-commerce, E-Shops, E-Procurement, E-Malls, E-auctions	25%
II	Web Designing tool: <ul style="list-style-type: none"> • Introduction to Web Designing tools , Features of Web Designing tools • Interface – Initial screen, The tool bars – Title bar , Menu bar, Standard tool bar, Document tool bar, Status bar , Panels and Inspectors , Functional areas, Design View, Code View , Spilt view • Insert text, images, Page properties • Working with text , text formats • Layouts and alignments, Working with Text – Text and Typefaces • Inserting Paragraph and Break Tags, Text Formatting with the Properties • alignment of text & change color and size of font 	25%



III	<ul style="list-style-type: none"> • Lists (Ordered , Unordered , Definition) • Hyperlinks – Creating a Link , Linking to an e-mail, • Inserting Image <p>Tables:</p> <ul style="list-style-type: none"> • What are they? Introduction • Properties of Tables. • Inserting a table • Working with cells • Selecting elements in a table • Table Formatting • Cells and Table sizes • Eliminating Rows and Columns • Combining and dividing cells • Table modes • A table as a layout tool. • Nested tables. <p>Layout:</p> <ul style="list-style-type: none"> • What is it? • Layout for tables. 	25%
IV	<p>Frames - Introduction What are they? Creating Frames Selecting Frames Saving Frames Setting up Frames Frame contents</p> <p>Form–Introduction What is it for? Form objects.</p>	25%

Practicals:Practicals are based on above Units. (Weightage 50%) – Two Practical periods per week per batch

Reference Books/Suggested Readings:

- E-Commerce, Jibitesh Mishra, Macmillan Publishers India
- E-Commerce - An Indian perspective 3/e, P. T. Joseph, PHI Publication
- KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
- TN Chhabra, E-Commerce, Dhanpat Rai & Co.
- Sushila Madan, E-Commerce, Taxmann
- E-Commerce Business technology society-kenneth c. Laudon.carolguercioTraver-Pearson
- dw-cs4-introduction- PDF
- Dreamweaver MX 2004 – A Beginner’s Guide, Michael Meadhra.



SARDARPATEL UNIVERSITY
Programme: B.Com. Semester: VI
Syllabus with effect from: December-2020
E-Commerce-II

Title of Paper: Fundamental of E-Commerce & HTML-II
Paper Code: UB06CCOM25

Weightage of Marks: Theory (50%) + Practical (50%)

Total Credit: 3

Objectives:

- i. To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.
- ii. To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.
- iii. Understanding of basic business management concepts as well as basic technical concepts relating to E-Commerce.
- iv. Design and Develop a Web Page using HTML.
- v. Link Pages so that they create a Web Site.
- vi. Design and develop a Web Site using Test, image, Links, list and tables for navigation and layout.
- vii. Have Hands –on knowledge in developing simple and Comprehensive Internet Web sites.
- viii. Be able to plan, Design and develop web sites.
- ix. Acquire creative skill in Deign, Layout and interactivity of Web Pages.
- x. Understand Fundamental trends of Technological Evolution of Web Pages.

Unit	Description in Detail	Weightage
I	E-Commerce Payment Systems: Credit Card, Credit Card Payment Process, Debit Card, Smart Card, RuPay Card , Prepaid Money Card, E-money, E-Wallet, Net banking, Electronic fund Transfer, Cash On Delivery, Benefits and Limitation of each, risks involved in e-payments	25%
II	E-Commerce and Online Services: <ul style="list-style-type: none"> • Online shopping (amazon, snapdeal, alibaba, flipkart,olx, quicker, etc.) • Online Travel (makemytrip,Railway reservation-irctc, Bus reservation, Air reservation) • Online career services / Job Portal Learning (ojas, naukari, marugujarat,ncs.gov.in etc..) • Online payment of utility bills 	25%



III	<p>HTML – LISTS</p> <ul style="list-style-type: none"> • Ordered List • Unordered List • Definition List • Nested List <p>HTML – TABLES</p> <ul style="list-style-type: none"> • Tables in HTML , Different table tag - <table>, <tr>,<th>,<td>,<caption>, colspan, rowspan, Table background , Table height and width , Nested Tables 	25%
IV	<p>HTML – FRAMES</p> <ul style="list-style-type: none"> • What is Frames , Advantage of Frame , Disadvantage of Frame , Creating Frames, <frameset> Tag Attributes , <frame> Tag Attributes, Create a html document using frameset and frame tag <p>HTML – FORMS</p> <ul style="list-style-type: none"> • What is Forms and why it required , <form> tag, <input> tag • HTML Form Controls – simple text box , Password input controls, Checkbox Control , Radio Button Controls, Select Box Control (drop down box) , Reset Button, Submit Button 	25%

Practicals:Practicals are based on above Units. (Weightage 50%) – Two Practical periods per week per batch

Reference Books/Suggested Readings:

- E-COMMERCE: A Managerial Perspective, P.T. Joseph, PHI, fifth printing
- E-Commerce Concept Model And Strategy, C.S.V. Murthy, Himaliya Publishing
- E-Commerce, Jibitesh Mishra, Macmillan Publishers India
- E-Commerce - An Indian perspective 3/e, P. T. Joseph, PHI Publication
- Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
- David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
- Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
- KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
- TN Chhabra, E-Commerce, Dhanpat Rai & Co.
- Sushila Madan, E-Commerce, Taxmann
- E-Commerce Bussiness technology society-kenneth c. Laudon.carol guercio Traver-Pearson
- Cybercrime- Vishwakarma Publication-Dr. Deepak Shikarpur..
- Internet Technology and web Design, ISRD Group, TMH Publication
- Internet and web Design, Doeacc “O” level , Firewell Media.
- Designing Interactive Website, by james L Mohler & jon M Duff, CENGAGE
- Word Wide Web design with HTML, by C. Xavier, TMH Publication.



SARDAR PATEL UNIVERSITY**B.COM SEMESTER:VI**

Papercode:UB06CCOM

Title of Paper: **Business Mathematics & Statistics–VI** .

TOTAL CREDIT:3 Syllabus will effect from: November 2020

- Objectives: (1) To enhance analytical ability in students for processing data
 (2) To familiarize students with applications of Statistical techniques in business decision Making.

UNIT	DESCRIPTION IN DETAIL	WEIGHTAGE
1	Moments: Meaning of a random variable, Definition of probability distribution of random variable, Definition of Raw and Central moments. Relation between first four raw and central moments (without proof), Concept of coefficient of Skewness and kurtosis and their interpretations, Simple examples for obtaining the measure by using raw data, grouped data and probability distribution.	[25%]
2	Decision theory: Meaning of decision theory and its basic terminologies, Methods of solving decision problem (i) Decision under uncertainty – Maxi-max principle, Maxi-min principle, Hurwitz's principle and Laplace principle. (ii) Decision under uncertainty when events probabilities are known – E.M.V, E.V.P.I. Simple examples and their interpretations.	[25%]
3	Testing of Hypothesis: Meaning of statistical hypothesis, Definitions of Null hypothesis, Alternate hypothesis, Simple and Composite hypothesis, Critical region, Type-I and Type-II errors, Level of significance, Power of tests. SMALL SAMPLE TESTS: Definition, Assumptions, and Properties of t-distribution. Test of Significance of the difference between Sample Mean and Population Mean. Test of Significance of the difference between Means of Two Small Samples. Paired t-test for difference of two Means.	[25%]
4	CHI-SQUARE TEST, F TEST AND ANALYSIS OF VARIANCE: Definition and limitation of Chi-Square test, Goodness of fit, Test of Independence of Two Attributes and Yate's Correction. F-test (only introduction), Meaning and Assumptions of Analysis of Variance. Analysis of Variance for One Way Classification and its application.	[25%]

References:

- (1) C.R. Kothari: Quantitative Techniques, Vikas Publishing House.
- (2) Sancheti & Kapoor : Business Mathematics. Sultan Chand & sons, New Delhi.
- (3) S.C. Gupta & V.K. Kapoor: Fundamental of Mathematical statistics, Sultan Chand & sons, New Delhi.
- (4) Sancheti & Kapoor: Business Statistics. Sultan Chand & sons,

NewDelhi

--	--	--

SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: VI
Syllabus with effect from: NOV./ DEC. 2020

Course Code: UB06CCOM22	Total Credits: 3
Course Title: Financial Management-II	

Unit	Description in detail	Weightage (%)
1	Management of Cash, Receivables, Inventory: Motives for Holding Cash, Cash Budgeting examples, Credit Policy variables, Credit Evaluation, Types of Inventory, Computation of EOQ, Maximum level, Minimum Level, Recorder point and safety stock, ABC Analysis.	25 %
2	Cost of Capital: Concept of cost of Capital, Significance, Classification of cost, Cost of Equity Capital, Cost of Preference Capital, Cost of Debt Capital, Examples of WACC.	25 %
3	Financial Planning Meaning, Characteristics, Factors affecting Financial Planning, Limitations of financial planning Capitalization: Meaning, Theories of Capitalization- Types -Overcapitalization & Undercapitalization: Meaning, Causes, Symptoms, Effects & remedies	25 %
4	Capital Structure and Leverage: Capital Structure: Meaning, Features, Optimum capital structure, factors, Examples on EPS. Leverage: Meaning, Importance of Capital Gearing / Leverage- Types of Leverage (Theory & Examples) – Operating Leverage, Financial Leverage, Composite / Total Leverage (Examples Based on Preparation of Income Statement be taught) Effects / Implications of Leverages, Trading on Equity – Merits and Limitations	25 %

Basic Text & Reference Books:

- Financial Management: P.V.Kulkarni.
- Financial Management: S.N.Maheshwari.
- Financial Management: I.M.Pandey.
- Financial Management: Prasanna Chandra.
- Financial Management: Khan & Jain
- Financial Management: R.S.Kulshreshta



SARDAR PATEL UNIVERSITY
Programme: BCOM, Semester: VI
Syllabus with effect from: DECEMBER 2020

Course Code: UB06CCOM21
Total Credits: 3

Course Title: Business Taxation – II

Unit	Description in detail	Weightage (%)
1	Assessment , TDS, Advance Tax & Return of Income (Theory only) <ul style="list-style-type: none"> • Meaning of Assessment, Types of Assessment • Tax Deducted at Source (TDS) • Advance Payment of Tax • Return of Income, Time for filling Return, Types of Income Tax Return • Permanent Account Number (PAN) 	25 %
2	Profits & Gains from Business & Profession of Individual (Examples only) Examples on Business and Professional Income excluding Depreciation as per Section 32.	25 %
3	Income from Capital Gains (Examples only) Computation of Short term & Long term Capital Gain Exemptions under section 54, 54EC & 54F. (Including Theory)	25 %
4	A.) Income from Other Sources & Goods and Services Tax (GST) Income from other sources: (Examples only) Example on Computation of Income from Other Sources B.) Introduction to Goods and Services Tax Act: (Theory only) <ul style="list-style-type: none"> • Overview of GST • Need for GST in India • Advantages of GST • GST Council • Provisions and Procedure of Registration under GST • Law relate to GST : CGST, SGST, IGST, UGST, Cess • Input Tax & Input Tax Credit Definition: Goods, Services, Supply, Taxable Person, Business, Place of Business, Reverse Charge, Composition Scheme and Exemption	25 %

Basic Text & Reference Books:

TAXMANN: Students' Guide to Income Tax - Dr. Vinod K. Singhania & Dr. Monica Singhania

TAXMANN: Direct taxes law & practice - Dr. Vinod K. Singhania & Dr. Kapil Singhania
 Ahuja Girish and Ravi Gupta, "Systematic Approach to Income Tax", Bharat Law House, Delhi



SARDAR PATEL UNIVERSITY

B.COM SEMESTER: VI

Paper code: UB06CCOM 23

Title of Paper: Business Mathematics & Statistics –VI

TOTAL CREDIT:3 Syllabus will effect from: November 2020

Objectives: (1) To enhance analytical ability in students for processing data.
(2) To familiarize students with applications of Statistical Techniques in business decision Making.

UNIT	DESCRIPTION IN DETAIL	WEIGHTAGE
1	Moments: Meaning of a random variable, Definition of probability distribution of random variable, Definition of Raw and Central moments. Relation between first four raw and central moments (without proof), Concept of coefficient of Skewness and kurtosis and their interpretations, Simple examples for obtaining the measure by using raw data, grouped data and probability distribution.	25%
2	Decision theory: Meaning of decision theory and its basic terminologies, Methods of solving decision problem (i) Decision under uncertainty – Maxi-max principle, Maxi-min principle, Hurwitz’s principle and Laplace principle. (ii) Decision under certainty when events probabilities are known- E.M.V, E.V.P.I. Simple examples and their interpretation based on these tests.	25%
3	Testing of Hypothesis: Meaning statistical hypothesis, Definitions of Null hypothesis, Alternate hypothesis, Simple and Composite hypothesis, Critical region, Type-1 and Type-II errors, Level of significance, Power of tests. SMALL SAMPLE TESTS: Definition, Assumptions, and Properties of t-distribution. Test of Significance of the difference between Sample Mean and Population Mean. Test of Significance of the difference between Means of Two Small Samples. Paired t test for difference of two Means.	25%
4	CHI-SQARETEST, F TEST AND ANALYSIS OF VARIANCE: Definition and limitations of Chi-Square test, Goodness of fit, Test of Independence of Two Attribute and Yate’s Correction. F-test (only introduction), Meaning and Assumptions of Analysis of Variance. Analysis of Variance for One Way Classification and its application. .	25%

Reference Books:

- (1) C.R. Kothari: Quantitative Techniques, Vikas Publishing House.
- (2) Sancheti & Kapoor: Business Mathematics. Sultan Chand& sons, New Delhi.
- (3) S.C. Gupta & V.K. Kapoor: Fundamental of Mathematical statistics, Sultan Chand & sons, New Delhi. Sancheti & Kapoor: Business Statistics. Sultan Chand& sons, New Delhi

SARDAR PATEL UNIVERSITY**B.COM SEMESTER: VI****Paper code: UB06DCOM35 Title of Paper: Advanced Statistics –XI****TOTAL CREDIT:3 Syllabus will effect from: November 2020****Objectives: (1) To enhance analytical ability in students for processing data.****(2) To familiarize students with applications of Statistical technique in business decision Making.**

UNIT	DESCRIPTION IN DETAIL	WEIGHTAGE
1	Demand Analysis & Monopoly & Duopoly Problems: Demand and supply function, Market equilibrium, effect of taxation and subsidy, marginal and average, revenue & cost function, Discussion of monopoly problems-classical duopoly problems (idea only), Simple examples of monopoly under perfect competition, Difference between monopoly & duopoly problems.	25%
2	Partial Derivatives and its applications: Definition of partial derivative involving two variables up to second order, Homogeneous functions, Statement of Euler's theorem (without proof) and its application to homogeneous function, Application of partial derivative to the problems related to constrained optimization problems, (Cost function and Utility function).	25%
3	Statistical Software: Simple introduction to SPSS and R Software and their Simple uses. Define Variable and find mean and standard deviation using both software and how to write basic Formula.	25%
4	Curve Fitting: Meaning and definition of least square principle, Fitting of linear, quadratic and exponential curves like (i) $y = ab^x$ (ii) $y = ae^{bx}$ (iii) $y = ax^b$ etc. and simple examples based on it.	25%

Reference Books:

1. J. K. Sharma, Mathematics for Business and Economics, Asian Books Private Ltd.
2. S. C. Gupta, V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & sons, New Delhi.
3. David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For Business and Economics, South-Western Cengage Learning India Pvt. Ltd. New Delhi.
4. S.C. Gupta: "Fundamentals of Mathematica Statistics" S. Chand, New Delhi.
5. R. G. D. Allen, Mathematical Analysis for Economists, Macmillan, New, York.
6. Statistical Analysis Using R Software Dr. Dhaval Mehta, Sai Publications, India.
7. Discovering Statistics Using IBM SPSS by ANDY FIELD,

SARDAR PATEL UNIVERSITY
B.COM SEMESTER: VI
Paper code: UB06DCOM 36
Title of Paper: Advanced Statistics –XII
TOTAL CREDIT:3 Syllabus will effect from: November 2020

Objectives: (1) To enhance analytical ability in students for processing data.

(2) To familiarize students with applications of Statistical technique in business decision Making.

UNIT	DESCRIPTION IN DETAIL	WEIGHTAGE
1	Market Research: Definition of Market Research, scope, problem and formulation, cost value and round off use of EMV and EVPS approach. Research design data collection. Strategies, univariate and bi-variate analytical tools and quantitative methods applied to Marketing problems. Bayesian approach to problems of market research.	25%
2	Design Of Experiment: Principles of randomization replication and local control, Completely randomized Design, Randomized block Design and Latin Square Design and their ANOVA table. Simple Applications.	25%
3	Sampling Techniques: Meaning of Sample and population. Characteristics of an ideal sample. Systematic Sampling, Cluster sampling and two stage sampling methods and estimation of population mean and standard error without proof. Non-sampling error.	25%
4	Demography: Meaning and Scopes of demography, history and growth of demography, measures of population growth, common measures of growth rate, growth curves, logarithmic, exponential, Gompertz and logistic curves. Life tables scope, Importance and limitations of life tables, Different methods of construction of life tables, abridged life tables, numerical examples to illustrate these methods.	25%

Reference Books:

1. J. K. Sharma, Mathematics for Business and Economics, Asian Books Private Ltd.
2. S. C. Gupta, V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & sons, New Delhi.
3. David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics For Business and Economics, South-Western Cengage Learning India Pvt. Ltd. New Delhi.
4. S.C. Gupta: "Fundamentals of Mathematica Statistics" S. Chand, New Delhi.
5. R. G. D. Allen, Mathematical Analysis for Economists, Macmillan, New, York.
6. World Population Dynamics Barban A. Anderson
7. The life Table Wunsch, Guillium.

SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: VI
Syllabus with effect from: NOV. / DEC. 2020

Course Code: UB06CCOM26	Total Credits: 3
Course Title: Entrepreneurship-II	

Course Objectives

- **Initiate new ventures or significantly growing existing firms through innovation and change.**
- **Inspire potential students to think like an entrepreneur, by being innovative and creative in their thoughts and action.**
- **Train them to carry in-depth analysis of disciplinary and interdisciplinary subjects, and enable them to get hands-on experience in the industry**
- **Provide guidance and knowledge that enables students to tackle the greatest challenges that the initial stages of a new project presents, with the ultimate goal**

Unit	Description in detail	Weightage (%)
1	Financing the New Venture: Importance of new venture financing, types of ownership securities, venture capital, types of debt securities, determining ideal debt-equity mix, and financial institutions and banks	25 %
2	Launching the New Venture: Choosing the legal form of new venture, protection of intellectual property, and marketing the new venture	25 %
3	Managing Growth in New Venture: Characteristics of high growth new ventures, strategies for growth, and building the new venture capital	25 %
4	Harvesting Rewards: Exit strategies for entrepreneurs, bankruptcy, and succession and harvesting strategy	25 %

Basic Text & Reference Books:

- **Entrepreneurship Development by S.S.Khanka**
- **Entrepreneurship Development and Project Management by Neeta Baporikar.**
- **Entrepreneurial Development by Gupta and Shrinivasan.**



SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: VI
Syllabus with effect from: JUNE 2020

Course Code: UB06DCOM21	Total Credits: 3
Course Title: Advanced Accounting and Auditing – XI (Advanced Corporate Accounting)	

Objective: The Objective of this paper is to help students to acquire conceptual knowledge of Amalgamation of Companies, Mergers and Purchase, Accounting of Holding Company and Value Analysis.

Unit	Description in detail	Weightage
1	Amalgamation of Companies: Meaning of Amalgamation, Absorption & Reconstruction. Purpose (objectives) of amalgamation. Calculation of purchase consideration (Net Assets and consideration Method). Accounting entries and ledger accounts in vendor company and purchasing company (New Company) as per Accounting Standard 14. Balance Sheet in the books of purchasing company (New Company- Vertical Form).	25 %
2	Mergers and Purchase (As Per AS - 14): Meaning of Mergers and Purchase Types and Conditions of Merger and Purchase Amalgamation in the nature of Merger. Amalgamation in the nature of Purchase. Methods of Merger Pooling of Interest Method. Purchase Method Difference between Pooling of Interest Method and Purchase Method. Examples of Mergers in the books of new company only.	25 %
3	Accounting of Holding Company: Meaning, Advantages, Disadvantages of Holding Company. Examples of Consolidated Balance Sheet (Two Companies Only) with Adjustments of Capital and Revenue Profit or Loss, Inter Company Transaction and Unrealized	25 %
4	Value Analysis: (Theory Only) Definition and Characteristics. Types of Value. Procedure of Value Analysis. Techniques of Value Analysis. Additional Techniques of Value Analysis. TQM – Just in Time, Product Mix Optimization. Advantages of Value Analysis.	25 %

Basic Text & Reference Books:

- Advanced Accounting – 2, Sehgal Ashok and Sehgal Deepak.
- Advanced Accounts – Shukla M C and Grawl T S.
- Problems and Solution in Adv Accounting – Gupta R L.
- Company Accounts – Gupta R L and Radhaswamy M.
- Rathmans Company Accounts Theory Prob. And Solution – Rathman P V and Raju D R.
- Accounting Standards and Corporate Accounting Practice – Ghosh T P.
- Advanced Accountancy Vol. I – P.C.Tulsian.



SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: VI
Syllabus with effect from: JUNE 2020

Course Code: UB06DCOM22	Total Credits: 3
Course Title: Advanced Accounting and Auditing – XII (Current Trends in Accounting)	

Objective: The Objective of this paper is to help students to acquire conceptual knowledge of Hire Purchase System, System & Procedure of Banks, Social Accounting and to learn Standard Costing based on Overheads.

Unit	Description in detail	Weightage (%)
1	Accounting For Hire Purchase System: (Examples Only): Meaning, Essential features of Hire Purchase System Difference between Hire Purchase and Credit Sales. Examples of Hire Purchase Trading Account	25 %
2	Accounting System and Procedure of Banks: Introduction, Functions of a Bank Important Provisions of Banking Regulation Act Short Examples base on: - Interest on Doubtful Debts - Rebate on Bills Discounted - Transactions of Loan, Cash Credits & Overdrafts New format of Profit & Loss Account of Bank (Schedule - 13,14,15,16)	25 %
3	Standard Costing: (Based on Overheads) Overhead Variances: Fixed and Variable, Expenditure Variance, Efficiency Variance, Capacity Variance and Calendar Variance Note: 1. Rate of recovery of Overheads to be based on Labor time only. 2. Problems relating to finding out missing data are not expected.	25 %
4	Social Accounting: Introduction Development of idea of Social Responsibility Internal & External Responsibility. Scope of Social Responsibility Accounting Model of presentation of Social Accounting in Indian Companies Benefits of Social Accounting.	25 %

Basic Text & Reference Books:

- Advanced Accounting – 2, Sehgal Ashok and Sehgal Deepak.
- Advanced Accounts – Shukla M C and Grawl T S.
- Problems and Solution in Adv Accounting – Gupta R L.
- Company Accounts – Gupta R L and Radhaswamy M.
- Rathmans Company Accounts Theory Prob. And Solution – Rathman P V and Raju D R.
- Accounting Standards and Corporate Accounting Practice – Ghosh T P.
- Advanced Accountancy Vol. I – P.C.Tulsian.



SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: VI
Syllabus with effect from: NOV. / DEC. 2020

Course Code: UB06DCOM23	Total Credits: 3
Course Title: Computer Applications in Finance	

Unit	Description in detail	Weightage (%)
1	E-Finance What is eFinance? What does eFinance change? eFinance: the technology, eFinance Products and Services – e-money, e-trading, e-procurement, eFinance developments in India, Transactions through Internet, requirements of epayment systems, Electronic Spreadsheet: Structure of spreadsheet and its applications to accounting, and finance, Areas of e-financeing, e-banking, traditonal vs/ e-banking, trading v/s e-trading, importance and advantages of etrading, operational aspects of e-trading.	25 %
2	E-Banking What led to e-banking?, Choosing the ASP, Bank websites, Stand-alone e-banking, Planning and development, Products and services, Retail banking, Critical influences accelerating and retarding the growth of ebanking Security, encryption and regulatory issues.	25 %
3	Technology in Banking Need and importance of technology in banking, ATM, Credit card, Debit card, Tele Banking- Net banking, SWIFT (Society for Worldwide Inter-bank Financial Telecommunication), Concept of Core Banking Solution	25 %
4	Investment Decision using spreadsheet Future value of a single cash flow, Future value, Sinkinf fund, Present value, Multi period compounding, Net Present Value, Yield/Internal Rate of Return, Standard deviation and variance, Scenario Analysis, Investment analysis under inflation, Capital rationing using the Excel Solver	25 %

Basic Text & Reference Books:

- E-Finance : ICFAI University
- Fundamentals of banking'- Dr. R.S.S.Swami
- Report on trends and progress of banking in India- R.B.I. Bulletin.



SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: VI
Syllabus with effect from: NOV. / DEC. 2020

Course Code: UB06DCOM24	Total Credits: 3
Course Title: Current Trends in Finance	

Unit	Description in detail	Weightage (%)
1	Investment Decision Equivalence of NPV and IRR, Modified Internal Rate of Return, Investment Analysis under Inflation, Annual Equivalent Method, Replacement of an existing asset, Investment decision under capital rationing, Programming approach to capital rationing, Scenario Analysis, Simulation Analysis, Utility Theory, Real options, Qualitative factors and judgment in capital budgeting	25 %
2	Financing Decision The Trade-off Theory, Pecking Order Theory, FRICT Analysis, Approaches to establish target capital structure, Practical considerations in determining capital structure, Equity cashflows or flow to equity approach, Capital cashflows and the opportunity cost of capital, Adjusted Present Value, The Adjusted cost of capital, Valuation of a firm	25 %
3	Dividend Decision Informational content of dividends, Practical considerations in dividend policy, Target payout and dividend smoothing – Linter's Model of corporate dividend behaviour , Bonus share vs Share Split, Buyback of shares, Dividend policy analysis	25 %
4	Working Capital Management Issues in working capital management, Collection Experience Matrix, Analysis of investment in inventory, Computerized inventory control systems, Baumol's model, The Miller-orr model	25 %

Basic Text & Reference Books:

- I M Pandey, Financial Management.
- Khan & Jain, Financial Management.
- Prasanna Chandra, Financial Management.
- Van Horne, Fundamentals of Financial Management.
- S N Maheshwari, Financial Management.



SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: VI
Syllabus with effect from: DECEMBER 2020

Course Code: UB06ACOM21	Total Credits: 3
Course Title: English and Business Communication – VI	

Unit	Description in detail	Weightage (%)
1	Business Reports: Drafting of Individual and Committee Reports on the following topics: <ul style="list-style-type: none"> • Selection of Site (Feasibility Report) • Labour and Personnel Problems • Decline in Sales • Fire and Accidents 	25 %
2	Drafting of Speeches: (Speeches on the occasions like inauguration, welcoming, condolence meetings, farewell functions, celebration of important days and national holidays, vote of thanks)	25 %
3	Notice, Agenda and Minutes of Corporate Meetings: (Drafting of Notice, Agenda and Minutes of First Meeting of the Board of Directors; Statutory Meeting; Routine Meeting; Meeting of the Board of Directors held prior to the Annual General Meeting of the Company and Annual General Meeting)	25 %
4	(A) Sales Promotion Letters (Letters to promote the sales of products and services) (B) Job Application Letters and Resumes Writing Application Letters Drafting of Resumes Resume / Bio-data / Curriculum Vitae	13 % 12 %

Basic Text & Reference Books:

- Essentials of Business Communication - Rajendra Pal and J S Korlahalli (Sultan Chand & Sons)
- Principles and Practice of Business Communication - Rhoda A Doctor & Aspi H Doctor (A R Sheth & Company, Mumbai)
- Business Communication - U S Rai & S M Rai. (Himalaya Publishing House, Mumbai)
- Developing Communication Skills - Krishna Mohan & Meera Benerjee (Macmillan)
- Effective Business Communication - Asha Kaul (Prentice Hall - Economy Edition)
- Business Communication - Asha Kaul (Prentice Hall of India Pvt. Ltd, New Delhi)
- Effective Business Communication - M V Rodrigues (Concept Publishing House)
- Business Communication and Report Writing - R P Sharma and Krishna Mohan (Tata McGraw Hill 2002)
- Contemporary Business Communication - Scot Ober (Biztantra)
- Communication Skills – Sanjay Kumar & Pushp Lata (OUP)
- Communication for Business A Practical Approach Shirley Taylor (PearsonEducation)



Sardar Patel University
Programme : B.Com.
Semester : VI
Syllabus with effective from: Nov./Dec. - 2020

Course Code : UB06SCOM23	Total Credits : 3
Course Title : Soft Skills – II	

Unit	Description in detail	Weightage (%)
1	Developing the reading habit The importance of reading How to read faster and better The importance of a good vocabulary and how to gain it Using the dictionary Practicing comprehension How to identify the core ideas of reading material The pleasure of reading Preparing a blueprint to develop the reading habit	25%
2	Writing speech and presentation skills Importance of writing effectively The importance of public communication The power of language Methods of better written and spoken skills: Selecting a topic; Knowing your audience; Writing and outline; Researching; Organizing; Writing and revising drafts; Making quick notes; Using audio-visual aids; Rehearsal and delivery Making a good presentation	25%
3	The art of note-taking and better memorization The importance of making notes Effective note taking The Outline technique of making notes Preparing a blueprint for better note taking How to memorize better and why? What helps your memory What are the barriers for a better memorization	25%
4	Career Planning Understanding the difference between jobs and careers Anticipating and planning for a career Importance of being flexible How to reach a decision Understanding the importance of mentors and networking Conducting a job search; job search tactics and strategies Writing your resume and covering letter	25%

Basic Text & Reference Books :

- Shalini Verma, Enhancing Employability @ Soft Skills, Pearson, India.
- Dr. K. Alex, Soft Skills, S. Chand & Sons, India.
- Asha Kaul, Business Communication, Prentice Hall of India Private Limited, New Delhi, 2002.

Sardar Patel University

Programme : B.Com.

Semester : VI

Syllabus with effective from: November 2020

Paper Code : UB06SCOM24	Total Credit : 3
Title Of Paper : National Cadet Corps - V	

Objective : The objective of this course is to impart basic knowledge Stress Management Skills, Interview Skills, Group/ Team Work and Body Language.

Unit	Description in detail	Weightage
1	Stress Management Skills Introduction, Understanding Stress, Expected Responses, Stress Signals, Stress Management Techniques, Understanding Emotions and Feelings.	25 %
2	Interview Skills Introduction, Curriculum Vitae, Interview Skills: Before the Interview, Conducting yourself during the Interview, Mock Interview.	25 %
3	Group/ Team Work Introduction, Types of Groups, Importance of a Group, Characteristics of a Group, Team: Definition, Types of Teams, Importance of a Team, Characteristics of a Team.	25 %
4	Body Language Introduction, Body Language Parts, Body Parts involved in Body Language, Personal Space Distances, Important Body Language Signs and their Meaning: Eyes, Mouth, Head, Arms, Hands, Handshakes, Legs/Feet.	25 %

Basic Text & References Books :

- Cadet's Hand Book Common Subject, All Wings, By DGNCC, New Delhi.
- Cadet's Hand Book Specialized Subject, Army, By DGNCC, New Delhi.

SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: VI
Syllabus with effect from: NOV. /DEC. 2020

Course Code: UB06SCOM21	Total Credits: 3
Course Title: Social Entrepreneurship	

Unit	Description in detail	Weightage (%)
1	Fundamentals of Social Entrepreneurship: Concept of Social entrepreneur & entrepreneurship – Evolution, Need, Major Functions, Difference between Social and Commercial entrepreneurs, Areas of Social Entrepreneurship.	25 %
2	Women Entrepreneurship: Concept, Functions, Problems, Development of women entrepreneurship in India, Role of women Associations.	25 %
3	Rural Entrepreneurship: Concept, Need, Problems, NGO & Rural entrepreneurship – Development of rural entrepreneurship in India.	25 %
4	Trends in Social Entrepreneurship: Major challenges, Major opportunities, Role of Government for growth of social entrepreneurship in country, Global trends in social entrepreneurship, Contribution of Successful Social entrepreneurs of India and Abroad.	25 %

Basic Text & Reference Books:

- Social Entrepreneurship by Dr. Sanjay R. Ajmeri, Pothi.com
- Social Entrepreneurship by David bournstein & Susan Devis, Oxford University Press.
- Social Entrepreneurship – Meaning, Challenges and Strategies by HAMza El Fasiki, Lambart Academic Publication.
- Entrepreneurship Development by S.S.Khanka
- Entrepreneurship Development and Project Management by Neeta Baporikar.
- Entrepreneurial Development by Gupta and Shrinivasan.

